

**RMFT-5 Motor Fuel****Distributor/Supplier Tax Return**

Station no. 560

Do not write above this line.

Step 1: Identify yourself

Name _____

Reporting period _____ / _____
Month YearAddress _____
Number and street

License no. _____

City _____ State _____ ZIP _____

Telephone no. (____) _____ - _____

Note: You must report your motor fuel in gallons. Convert liters to gallons by multiplying liters by .2641721. Follow our instructions for **each** column.**Column 1**
Gasoline &
combustible gases**Column 2**
Special fuel except
dyed diesel fuel**Column 3**
Dyed diesel fuel**Step 2: Figure your total gallonage for the month**

- | | | | | |
|---|----|-------|-------|-------|
| 1 Write your actual (stick) inventory at the beginning of the month. This amount must agree with closing inventory of preceding month's return. | 1 | _____ | _____ | _____ |
| 2 Write the number of gallons | | | | |
| a produced, acquired, received, or transported into Illinois tax-free (Schedule A, SA, or DA) | 2a | _____ | _____ | _____ |
| b produced, acquired, received, or transported into Illinois tax-paid (Schedule E or SE) | 2b | _____ | _____ | //// |
| c of combustible gases/1-K kerosene/alcohol sold for highway use (Schedule GA-1) | 2c | _____ | _____ | //// |
| 3 Add Lines 1 through 2c. Remember to do calculations within each column. | 3 | _____ | _____ | _____ |
| 4 Write your actual (stick) inventory at the end of the month. | 4 | _____ | _____ | _____ |
| 5 Subtract Line 4 from Line 3. This is your net gallonage for the month. You must account for your nontaxable and taxable gallonage within Step 3 and Step 4. | 5 | _____ | _____ | _____ |

Step 3: Figure your nontaxable gallonage

- | | | | | |
|---|--------|--------|--------|--------|
| 6 Write the number of gallons sold to the federal government, etc. (Schedule B, SB, or DB) | 6 | _____ | _____ | _____ |
| 7 Write the number of gallons exported from Illinois (Schedule C, SC, or DC) | 7 | _____ | _____ | _____ |
| 8 Write the number of gallons | | | | |
| a sold and distributed tax-free to a licensed distributor or supplier (Schedule D, SD, or DD) | 8a | _____ | _____ | _____ |
| b sold and distributed tax-free to other than a licensed distributor or supplier (Schedule DD-1) | 8b | //// | //// | _____ |
| c of dyed diesel fuel you used for nonhighway purposes | 8c | //// | //// | _____ |
| 9 Write the number of gallons lost due to fire, leakage, spillage, etc. (Schedule F) | 9 | _____ | _____ | _____ |
| 10 Write the number of gallons of your loss due to temperature variation or evaporation or your gain due to temperature variation. Complete Line 10a or 10b per column. | | | | |
| a Loss. The amount of losses you claim are limited. See instructions. | 10a | _____ | _____ | _____ |
| b Gain. | or 10b | (____) | (____) | (____) |
| 11 Add Lines 6 through 10b. This is your total nontaxable gallonage. | 11 | _____ | _____ | _____ |
| 12 Subtract Line 11 from Line 5. The amount in Column 3 should be zero. | 12 | _____ | _____ | _____ |

Step 4: Figure your gross taxable gallonage

- | | | | | |
|--|----|-------|-------|------|
| 13 Write the number of gallons sold and distributed for all other purposes. | 13 | _____ | _____ | //// |
| 14 Write the number of gallons you used for operating motor vehicles on public highways or for operating recreational-type watercraft on waters of Illinois. | 14 | _____ | _____ | //// |
| 15 Write the number of gallons you used for nontaxable (nonhighway) purposes. | 15 | _____ | _____ | //// |
| 16 Add Lines 13, 14, and 15. This is your gross taxable gallonage. This amount must agree with Line 12. | 16 | _____ | _____ | //// |

Step 5: Figure your net taxable gallonage

- | | | | | |
|--|----|-------|-------|------|
| 17 Write the number of gallons on which tax was paid at the time of purchase. (Schedule E or SE) | 17 | _____ | _____ | //// |
| 18 Subtract Line 17 from Line 16. This is your net taxable gallonage. | 18 | _____ | _____ | //// |



Form RMFT-5 Page 2 Follow our instructions for **each** column.

Column 1
Gasoline &
combustible gases

Column 2
Special fuel except
dyed diesel fuel

Column 3
Dyed diesel fuel

Step 6: Figure your tax

19 Figure your gross tax due. If the amount on Line 18 is greater than zero, write the amount from Line 18 on the line provided below and multiply by the tax rate provided. Otherwise, write "0" on Lines 19 - 21 within the column.

a _____ X 0.19. Write the result in Column 1, Line 19.
Column 1, Line 18

b _____ X 0.215. Write the result in Column 2, Line 19.
Column 2, Line 18

19 \$ _____ \$ _____

20 If you are filing this return on time and paying your tax due in full, figure your 1.75% collection discount. If Line 19 is greater than zero, subtract Line 17 from Line 13. If the difference is zero or less, write "0" on Line 20 within the appropriate column. Otherwise, write the difference on the line provided below and complete the formula.

a _____ X 0.19 X 0.0175. Write the result in Column 1, Line 20.
Col. 1, Line 13 - Line 17

b _____ X 0.215 X 0.0175. Write the result in Column 2, Line 20.
Col. 2, Line 13 - Line 17

20 \$ _____ \$ _____

21 Subtract Line 20 from Line 19. This is your net tax due by fuel type.

21 \$ _____ \$ _____

22 Add Column 1, Line 21 and Column 2, Line 21. This is your **tax due**.

22 \$ _____

Step 7: Figure the amount you owe

23 Complete this line if you have a motor fuel tax (MFT) credit you wish to apply to Line 22, tax due, and any penalty and interest you owe. Attach the credit memorandum to your return.

Official use - do not write in this box

Write the credit memorandum number of each credit you are applying and the total amount of that credit on the line directly below the credit number.

MFT credit no. _____

MFT credit amt. \$ _____ \$ _____ \$ _____ \$ _____ \$ _____

Add these MFT credit amounts and write the total on Line 23.

23 \$ _____

24 Subtract Line 23 from Line 22. This is the **amount you owe**. Make your check payable to "Illinois Department of Revenue, Motor Fuel Tax."

24 \$ _____

Step 8: Sign and date your return

Under penalties of perjury, I state that I have examined this return and, to the best of my knowledge, it is true, correct, and complete.

Signature of person, other than taxpayer, who prepared this return

Date

Taxpayer's name

Preparer's phone number

Signature and title of taxpayer

Date

Mail this return and payment to: Illinois Department of Revenue, PO Box 19019, Springfield, IL 62794-9019

Form RMFT-5 Instructions

General Information

Who must file this return?

If you are a licensed distributor or licensed supplier who sells or uses motor fuel for any purpose, you must file this return.

When are the return, schedules, and payment due?

Your return is due on or before the twentieth day of each month for the previous month's activity. You must file a return by this due date even if you have no transactions during the reporting period. Supporting schedules, documents, and payment must accompany the return.

Where do I send my completed return?

Make your check payable to "Illinois Department of Revenue, Motor Fuel Tax."

Mail your completed return and payment to:
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19019
SPRINGFIELD IL 62794-9019

What if I have additional questions or need more information?

- Write to us at the address above or call our Springfield office weekdays between 8:00 a.m. and 4:30 p.m. at **217 782-2291**.
- Visit our Web site at **www.revenue.state.il.us**.
- Call "Illinois Tax Fax," our fax-on-demand service at **217 785-3400**.
- For a copy of Publication 103, Uniform Penalties and Interest; visit our Web site or call **1 800 356-6302**.

What records must I keep?

You are required by law to keep books and records showing all purchases, receipts, sales, distributions, and use of motor fuel.

What if I do not comply?

You owe a **late-filing penalty** if you do not file a processable return by the due date, a **late-payment penalty** if you do not pay the tax you owe by the date the tax is due, and a **bad check penalty** if your remittance is not honored by your financial institution. Interest is calculated on tax from the day after the original due date of your return through the date you pay the tax. We will bill you for penalties and interest. For more information about penalties and interest, see Publication 103, Uniform Penalties and Interest.

If you do not file a return, we may also revoke your license.

How do I convert liters to gallons?

You must report your motor fuel in gallons. Gallons should be rounded to the nearest whole gallon. Convert liters to gallons by multiplying liters by .2641721.

What is the difference between dyed diesel fuel and special fuel?

Dyed diesel fuel is any special fuel that has **dye added** per Section 4d of the Motor Fuel Tax Law.

Specific Instructions

If you are a **licensed distributor**, complete Columns 1, 2, and 3.
If you are a **licensed supplier**, complete Columns 2 and 3 only.

Line 2a - Write the grand total of invoiced gallons from Schedule A, Form RMFT-6, on Line 2a, Column 1. Write the grand total of invoiced gallons from Schedule SA, Form RMFT-6-SF, on Line 2a, Column 2. Write the grand total of invoiced gallons from Schedule DA, Form RMFT-6-DF, on Line 2a, Column 3.

Line 2b - Write the grand total of invoiced gallons from Schedule E, Form RMFT-10, on Line 2b, Column 1. Write the grand total of invoiced gallons from Schedule SE, Form RMFT-10-SF, on Line 2b, Column 2.

Line 2c - Write the grand total of gallons of combustible gases and alcohol from Schedule GA-1, Form RMFT-112, on Line 2c, Column 1. Write the grand total of gallons of 1-K kerosene from Schedule GA-1, Form RMFT-112, on Line 2c, Column 2.

Line 6 - Write the grand total of invoiced gallons from Schedule B, Form RMFT-7, on Line 6, Column 1. Write the grand total of invoiced gallons from Schedule SB, Form RMFT-7-SF, on Line 6, Column 2. Write the grand total of invoiced gallons from Schedule DB, Form RMFT-7-DF, on Line 6, Column 3.

Line 7 - Write the grand total of invoiced gallons from Schedule C, Form RMFT-8, on Line 7, Column 1. Write the grand total of invoiced gallons from Schedule SC, Form RMFT-8-SF, on Line 7, Column 2. Write the grand total of invoiced gallons from Schedule DC, Form RMFT-8-DF, on Line 7, Column 3.

Line 8a - Write the grand total of invoiced gallons from Schedule D, Form RMFT-32, on Line 8a, Column 1. Write the grand total of invoiced gallons from Schedule SD, Form RMFT-32-SF, on Line 8a, Column 2. Write the grand total of invoiced gallons from Schedule DD, Form RMFT-32-DF, on Line 8a, Column 3.

Line 8b - Write the grand total of invoiced gallons from Schedule DD-1, Form RMFT-33-DF, on Line 8b, Column 3.

Line 8c - Write the number of gallons of dyed diesel you **used** for nonhighway purposes. Do **not** include your sales of dyed diesel fuel.

Line 9 - Write the grand total of invoiced gallons from Schedule F, Form RMFT-12, on Line 9 in Column 1, 2, or 3, as applicable.

Line 10 - This is the balancing figure on your motor fuel tax accounting and should, if all other figures are correct, represent your gallonage adjustment due to temperature variation or evaporation. Write any loss in Line 10a, or write any gain in Line 10b.

Line 10a: The loss amount you may claim on Line 10a is limited. The limit is figured based on returns filed for the liability periods of January through June and separately for July through December of each year. The net loss is limited to 1 percent of the total gallons in storage at the beginning of each six-month period, plus the receipts of gallonage for each six month period, minus the amount of storage at the end of each six month period. **Any loss exceeding the 1 percent limit is subject to the Motor Fuel Tax.**

Line 11 - Add Lines 6 through 10b. **Note:** Line 10b is a negative field.

Line 13 - Write the number of gallons you sold or distributed that were subject to the motor fuel tax. Do not include the gallons you used. If you do not list sales on this line, you **cannot** receive a collection discount. (See instructions for Line 20.)

Line 14 - Write the number of gallons you used for operating motor vehicles on public highways and for recreational-type watercraft on waters of Illinois. You must report these gallons separately from the gallons you distributed. If you do not make this distinction, your collection discount may be disallowed. Complete Columns 1 and 2.

Line 15 - Write the gallons you used for nontaxable (nonhighway) purposes. Complete Columns 1 and 2. The tax paid on this gallonage **may** be credited or refunded to you. You must file Form RMFT-11, Illinois Motor Fuel Tax Refund Claim, before a credit or refund can be issued to you. Form RMFT-11 must be filed within one year of the date on which you paid the tax.

Line 17 - Write the number of gallons from Schedule E, Form RMFT-10, on Line 17, Column 1. Write the number of gallons of special fuel (including 1-K kerosene) from Schedule SE, Form RMFT-10-SF, on Line 17, Column 2.

Line 19 - Follow the instructions on the form. The amounts that you write on Line 19 will be zero or greater.

Line 20 - If you are filing this return on time and paying your tax due in full, you may deduct a collection discount. The collection discount is 1.75 percent (.0175) of the tax on the number of gallons you sold and distributed for taxable purposes (Line 13) less the number of gallons on which tax was paid at the time of purchase (Line 17). If this amount is negative, write zero in the appropriate column on Line 20.

Line 21 - Follow the instructions on the form. The amounts that you write on Line 21 will be zero or greater.

Line 22 - This is your tax due. This amount will be zero or greater.

Line 23 - Write the total amount of your motor fuel tax (MFT) credit memorandum you are submitting with your return.

Attach the original credit memorandum we issued to you, **or** a photocopy of a valid credit memorandum. If you do not attach a valid credit memorandum, the amount of the credit will be disallowed and penalty and interest will be imposed.

Line 24 - Follow the instructions on the return. This is the amount of tax that must be paid in full.

If you do not file a processable return or pay the tax you owe by the due date, you will owe penalty and interest. We will bill you for penalties and interest. If you prefer to figure these amounts, see the most current Publication 103, Uniform Penalties and Interest, because application of penalties and interest may be different depending on when your return is due. Include the penalty and interest amounts on Line 24. Please identify how much is penalty and interest to the left of Line 24.

Note: If you have submitted any credit memorandum which has created a **negative** amount in Line 24, a new credit memorandum may be issued for your remaining credit balance. The amount may be reduced by us to satisfy any unpaid Motor Fuel Tax, including penalty and interest.

